GOVERNMENT OF INDIA
FINANCE
LOK SABHA

UNSTARRED QUESTION NO:2517
ANSWERED ON:25.07.2014
INDIRECT TAX CASES
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Will the Minister of FINANCE be pleased to state:

(a) the total number of income tax payers in the country as on 31.03.2014 and the proportion out of it disabled:

(b) the quantum of tax dues both in direct and indirect taxes as on 31.3.2014 pending to be recovered on account of customs duty, service tax, and central excise and the details of measures taken to recover the pending dues:

(c) details of the companies against which departmental and judicial proceedings are going on regarding excise duty, customs duty and service tax of more than Rs. 100 crores during the last three years and the current year;

(d) whether the Government proposes to settle matters out of court; and

(e) if so. the details thereof and the time limit set therefor?

Answer

MINISTER OF STATE IN THE MINISTRY OF FINANCE (NIRMALA SITHRAMAN)

(a): The data regarding the number of income tax payers in the country as on 31s1 March, 2014 has not yet been compiled. However, the total number of effective tax assesses as on 31` March, 2013 was 373.77 lakh. The data of tax payers who are disabled is not maintained. However, as per the returns filed and processed for Assessment Year 2012-13, the number of tax payers claiming deduction u/s 80U of Income Tax Act, available to a person with disability defined therein, was 1,15,643.

(b) As on 31` March, 2014, total outstanding dues in case of direct taxes was Rs.5,75,340 crore. So far as indirect taxes are concerned, the details of pending arrears as on 31s1 March, 2014 are as under:

Indirect taxes	Amount (Rs. In crore)
Central Excise Duty	59884.69
Customs Duty	17986.38
Service Tax	71257.49
Total	149128.56

Recovery of pending dues In respect of direct and indirect taxes is an on going process. So far as direct taxes are concerned, the Income Tax Department has devised a scheme towards focused action by field formations in this area which inter alia incude setting targets for recovery of arrears as well as current demand raised, regular monitoring of the actions of the assessing officer by the hierarchical superior authorities, utilizing information from various data bases like Individual Transaction Statement, early disposal of appeals especially in high demand cases, etc. So far as indirect taxes are concerned the following measures have been taken which inter alia include;

(i) Dedicated team of officers for recovery of arrears has been created;

(ii) Wherever revenue arrears are free from alt legal encumbrances, action for speedy implementation of favourable decisions passed by courts and wherever no stay has been granted or where stay granted has lapsed, quick action for realisation of arrears by attachment of movable/immovable assets or recovery from sums due to the defaulting assessee elsewhere are implemented. The provisions of Section 142 of the Customs Act, 1962; Section 11 of the Central Excise Act, 1944; and Section 87 of the Finance Act, 1994 are being invoked.

(iii) For the guidance of the field formations, a `Hand Book on Recovery of Arrears of Revenue of Customs. Excise & Service Tax` has been compiled, published and circulated among all the zones.

(c) The information is being collected and will be laid on the Table of the House.

(d) & (e): Alternate dispute resolution is available for the taxpayer in the form of Settlement Commission. However, this is available only at the notice stage.